IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FOURTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15060 of 2004

Between:

M/s. Hindustan Lever Limited, Moosapet, Hyderabad, rep by Manager-Sales Tax (Appeals), Mr. Y. Mani

..... PETITIONER

AND

1 The Assistant Commissioner (CT)LTU, Hyderabad Rural Division,

Hyderabad
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural

Division, Hyderabad
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 3rd Respondent in CCt's Ref LIII (3)/1064/2004 and the notice dated 20-8-2004 of the 1st Respondent for recovery fo balance disputed tax of Rs. 58, 24,899/- immediately for the assessment year 2000-02 pending disposal of the appeal before the 2nd respondent

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

Heard learned Counsel for the parties. With their consent the Writ Petition is disposed of at this stage.

Total disputed liability of the petitioner was in the range of Rupees 112 lakhs. According to him, he has already paid almost 50% of the liability and the appeal is pending. Pending appeal, he sought stay. During the pendency of appeal also, he has deposited an amount of Rupees Fifty Four lakhs. In these circumstances, we feel that stay should have been granted by the authority, who rejected the application for stay.

After hearing both sides and considering the factual position, we order stay of the order of the authority, till disposal of appeal, subject to the payment of 1/4th of the balance liability within a period of six weeks from today. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

24th August, 2004.

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(S.ANANDA REDDY, J)

N.B:-Issue Operative Portion by wire

at party's cost.

(B/o)

vrn

To

1 The Assistant Commissioner (CT)LTU, Hyderabad Rural Division,

Hyderabad

2 The Appellate Deputy Commissioner (CT), Hyderabad Rural

Division, Hyderabad

3 The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings, A.P., Hyderabad (OUT)

5 Two C.D copies